IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 15TH MARCH 2007 / 24TH PHALGUNA 1928

WP(C).No. 3429 of 2007(G)

PETITIONER:

M/S.POLSONS DISTILLERY, MURINGOOR CHALAKUDY, THRISSUR DISTRICT, REPRESENTED BY ITS MANAGING PARTNER, SHRI.J.PAUL PERINCHERRY.

BY ADV. SRI.N.N.SUGUNAPALAN (SR.), SRI.S.SUJIN.

RESPONDENTS:
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1. **THE ASSISTANT COMMISSIONER (ASSESSMENT) III, COMMERCIAL TAXES, SPECIAL CIRCLE, THRISSUR-4.**
2. **THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM.**
3. **STATE OF KERALA, REPRESENTED BY CHIEF SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM.**

BY SRI. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.3429/2007:

J U D G M E N T

In view of the interim order passed by this court on 20/02/2007, no further orders are required in this writ petition. Accordingly, it is disposed of, making the said interim order absolute.

15/03/2007. **SD/- K. BALAKRISHNAN NAIR, JUDGE**

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

WP(C).No.3429 of 2007-G

Dated this the 19th day of February, 2007.

JUDGMENT

The petitioner challenges Ext.P7 revised assessment order under the K.G.S.T. Act for the year 1999-2000 passed by the first respondent. According to the petitioner, the order was passed without issuing pre-assessment notice. Against Ext.P7, the petitioner has got a right of appeal before the statutory appellate authority. Lack of notice is also a ground which can be effectively urged before the appellate authority. Therefore, it is unnecessary for this court to entertain this writ petition. Accordingly, it is dismissed without prejudice to the contentions of the petitioner.

K.BALAKRISHNAN NAIR,

MS JUDGE.